

businesses. It will be a 19-percent flat tax for the first 2 years, 17 percent flat tax after the first 2 years, and it would create the option to file, as I mentioned, a simple one-page return.

The legislation I am introducing is almost identical to H.R. 1040 introduced by Congressman MICHAEL BURGESS, a Republican from Texas, in the House of Representatives. Congressman BURGESS introduced his legislation on February 2007 and it has six cosponsors.

My legislation is very straightforward. If an individual selects the option to pay a flat tax in lieu of the current income tax, the option is irrevocable. Under the flat tax, taxable income has a very simple definition. It will consist simply of wages and pensions. You do not start paying taxes on your income—wages and pensions—until you reach a certain exemption level. For a married couple filing jointly, the exemption level is \$25,580, indexed to inflation. For the single head of a household, you wouldn't start paying taxes until you reached \$16,330, indexed for inflation; for a single person, \$12,790, indexed for inflation; and \$5,510 for each dependent.

For example, a family of four would not pay the flat tax until the family's combined income reached \$36,600. That is \$25,580 for joint filers plus \$5,510 times two for the two dependents. No other deductions would exist.

This optional flat tax would eliminate the marriage penalty, so it is pro-family. This optional flat tax would eliminate the millionaires tax, which was put in place in the late 1960s to catch a few millionaires and today is catching millions of middle-class Americans. It is called the alternative minimum tax or AMT.

The optional flat tax for businesses is equally straightforward. It gives the business the option to pay a flat tax in lieu of the current corporate tax structure. Once a business selects this option, it is irrevocable. As it is on the individual income tax form, there is a 19-percent tax rate for the first 2 years and then a 17-percent tax rate for all other years. Businesses would be taxed on the difference of total revenue minus expenses—again, a very simple definition of income. Expenses would include wages, pensions, and the costs of new business equipment. This would provide for the immediate expensing of business capital equipment. This immediate expensing should be a very pro-growth provision in our Tax Code—rather than the current Code which requires spreading it out over a number of years. No other deductions would exist.

The current tax system is overly complicated and lengthy. The Tax Code and corresponding regulations are over 67,000 pages and include 7 million words. It was only 400 pages in 1913 when the Federal income tax was first introduced, and it has now grown to over 67,000 pages.

Taxpayers are expected to understand and comply with this com-

plicated Tax Code and it gets increasingly impossible to do. That is why I, and a great many Americans and American businesses, will welcome the opportunity to file a one-page, simplified flat tax in lieu of the current system.

The optional flat tax that I propose is intended to be revenue neutral. It is intended, in other words, neither to raise more revenues than the current tax system or less revenues than the current tax system. Arguably, a simpler tax will raise more revenues because a great many people pay less in taxes because they simply do not understand the forms. But the intention of my legislation is that the taxes collected, the revenue level, will be the same.

Finally, I urge that our nation's revenue level is not about to stay the same. Already the largest share of the average American's budget goes to pay taxes. Taxes are high. Americans currently spend 113 days of every year working to pay their Federal, State, and local taxes—almost twice the number of days they work to pay for housing and more than three times the number of days they work to pay for food.

Beginning in 2010, the amount of time Americans currently spend working to satisfy their tax bills will increase as millions of lower- and middle-income Americans and small businesses face significant tax hikes. Democratic leaders in Congress have already allowed the state and local sales tax exemption, which affects Tennesseans, to expire. That is \$400 a year for 600,000 Tennesseans, and the Democrats appear to be ready to let tax relief for millions of lower and middle-income Americans meet the same fate when those tax levels expire in 2010.

Failure of Congress to act to stop these tax hikes will result in the largest tax increase in United States history, and that is one of the worst things we could do to the family budget. Taxes are too high today and we are about to face the largest tax increase in United States history.

But while we are debating tax issues in the Senate, we can do something much simpler so that next year, when Americans go about completing their tax returns, they do not spend an average of 26 hours. Instead, they fill out one page. They do not take an average of 13.6 hours to complete form 1040; they fill out one page. Compliance costs are not \$265 billion; they are dramatically reduced. Compliance costs for Tennesseans, \$705 dollars in 2005, go down by hundreds of dollars a year.

The operating costs of the IRS ought to be cut, instead of increasing, as they review one-page optional tax forms. The same would be true for businesses who also would have the option of filing a flat 17 percent tax, on one page. So as we look ahead to tomorrow and filing our tax returns, and we think about the upcoming debate about whether to stop the largest tax in-

crease in history, let's get on a constructive page and say to the American people: By this time next year, April 15, 2009, you will have the option of filing a one-page Federal income tax return with a 19-percent rate for 2 years and 17 percent rate thereafter; businesses will get the same thing.

It will save money. It will encourage growth, and it will relieve a great deal of anxiety that occurs every spring when April 15 rolls around.

I yield the floor, and I suggest the absence of a quorum.

The ACTING PRESIDENT pro tempore. The clerk will call the roll.

The bill clerk proceeded to call the roll.

Mr. WEBB. Madam President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER (Mrs. BOXER). Without objection, it is so ordered.

Mr. WEBB. I ask unanimous consent to speak as in morning business for 5 minutes.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. WEBB. I thank the Chair.

FAMILY EDUCATIONAL RIGHTS AND PRIVACY ACT AMENDMENTS OF 2008

Mr. WEBB. Madam President, as we approach the anniversary of the Virginia Tech tragedy, I am introducing legislation to implement one of the key recommendations from the Virginia Tech Review Panel that was formed by Gov. Tim Kaine to examine some of the issues that arose following the shooting.

It is exactly 1 year this week when a disturbed young man took the lives of 32 students and faculty and wounded several others on the campus of Virginia Tech. I commend the Virginia Tech community for pulling through such a difficult time and for the tremendous amount of courage they displayed. I also wish to extend my continuing sympathy to the families of the students and faculty who were directly impacted by these shootings.

On April 19, 2007, 3 days after the Virginia Tech shooting, Governor Kaine announced the formation of the Virginia Tech Review Panel to perform a review of the events of April 16. This panel included individuals with the expertise and autonomy necessary to conduct a comprehensive review. These nationally recognized individuals brought expertise in many areas, including law enforcement, security, governmental management, mental health, emergency care, victims' services, the Virginia court system, and higher education.

The genesis for the legislation I am introducing is the report prepared by this panel and released to the public in August 2007. A similar report was prepared for President Bush by the Attorney General and the Secretaries of Health and Human Services and Education in follow-up to meetings with

various experts across the country. Both reports documented serious concerns from individuals in various communities throughout Virginia and the Nation regarding the treatment of student medical records.

One main theme that kept resonating in various communities was concern with the appropriate balance between providing for the safety of our communities while at the same time protecting privacy rights. Too many college administrators are unsure how to balance the right to privacy against public safety, and Federal law and regulations are of little help.

This bill simply attempts to clear up any ambiguity that currently exists within the Family Educational Rights and Privacy Act, known as FERPA, which allows for the sharing of student educational records in order to protect the health or safety of a student or the general public.

FERPA, written in 1974, was created at a time when schools did not provide the health care services they do today. According to the National Institute of Mental Health, half of all lifetime cases of mental illness begin by age 14. Schools today, whether they are K-12 or a post-secondary institution, have critical student health records in their hands.

It is important for Congress to ensure that we provide our school officials, administrators, and counselors clear Federal guidelines to protect the privacy and to ensure the safety of our students. My bill attempts to address the concerns raised by school officials, administrators, and institutions in interpreting FERPA.

If one looks back at the recommendations of the Virginia Tech Review Panel, one notices that a key resounding issue is the misinterpretation of Federal and State privacy laws. My bill does three things to amend FERPA so that tragic situations such as the one at Virginia Tech are less likely to occur. First, it adds an explicit "safe harbor" provision to make clear that no violation of FERPA occurs if a school official discloses information in a good-faith belief that it is necessary to protect the health or safety of a student or the general public. Second, it clarifies how FERPA applies to student treatment records held for treatment purposes. Third, it clarifies the emergency exception in FERPA to emphasize that in an emergency, information-sharing is allowed if done in a good-faith belief that doing so will protect against a possible threat to the health or safety of a student or the general public.

This is a straightforward attempt to address several recommendations that were made by the Virginia Tech Review Panel in clarifying the widespread perception that information privacy laws make it difficult to respond effectively to troubled students. It is important for school officials to use their best professional judgment in deciding when to disclose or not to disclose in-

formation without fear of violating Federal educational privacy laws.

There is widespread agreement that existing law is in need of clarification. In this regard, I note that the Department of Education proposed a rule on March 24 of this year, which is an attempt to clarify and give guidance to university administration on what they can and cannot do in handling treatment records. I believe this bill is a more direct and effective way to achieve that desired clarity.

Together with the passage of the Mental Health Parity Act in both the House and Senate and other measures to ensure access to mental health services, my bill will be a good step in addressing this growing issue of mental disorders that is all too common in many communities. I look forward to working with my colleagues in the Senate for quick passage of the Family Educational Rights and Privacy Act Amendments of 2008.

Madam President, I yield the floor, I thank the Chair, and I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

Mrs. BOXER. Mr. President, I ask unanimous consent the order for the quorum call be rescinded.

The PRESIDING OFFICER (Mr. CARDIN). Without objection, it is so ordered.

CONCLUSION OF MORNING BUSINESS

The PRESIDING OFFICER. Morning business is closed.

HIGHWAY TECHNICAL CORRECTIONS ACT OF 2007—MOTION TO PROCEED

The PRESIDING OFFICER. Under the previous order, the Senate will resume the motion to proceed to H.R. 1195, which the clerk will report.

The assistant legislative clerk read as follows:

Motion to proceed to consideration of Calendar No. 608, a bill (H.R. 1195) to amend the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users, to make technical corrections, and for other purposes.

The PRESIDING OFFICER. Under the previous order, the time until 5:30 p.m. shall be equally divided and controlled between the two leaders or their designees.

Who yields time? The Senator from California.

Mrs. BOXER. That means I would have how much time now?

The PRESIDING OFFICER. The Senator has 23 minutes.

Mrs. BOXER. Mr. President, I am glad you are in the chair. As a member of the Environment and Public Works Committee, you have been very involved in everything we have done so far and we will do in the future, in

terms of rebuilding the infrastructure of this Nation, building a transit infrastructure, and some of the other things that we do.

I am very pleased the majority leader has called for a motion to proceed to H.R. 1195, the SAFETEA-LU Technical Corrections Act of 2008. On August 10, 2005, President Bush signed into law the SAFETEA-LU Act, which authorized our Nation's highways, transit, and highway safety programs through the end of 2009.

We all know a country cannot be great if it does not have the physical infrastructure to move people and to move goods and to be efficient. The funding provided in SAFETEA-LU is currently being used on highway and transit projects that clearly increase our economic productivity, create thousands and thousands of new jobs, and improve America's quality of life.

It has been several years since SAFETEA-LU was signed into law, and we on the committee, the Environment and Public Works Committee, and on the Banking Committee and on the Commerce Committee, have worked across party lines to identify the technical corrections that need to be made. These include updating of project descriptions, adjustments to some of the legislative language, and in some cases where projects could not move forward Members have said we have other projects that are ready to move forward. That is why this bill is so important.

If we do not do this bill, we are simply going to languish until the next highway bill in a couple of years, and we are going to waste time. We do not have time to waste. The issues need to be addressed to ensure that various programs authorized in SAFETEA-LU are being carried out according to congressional intent and are not bogged down in unintended consequences.

In an effort to address the issues identified since the passage of SAFETEA-LU, the House of Representatives approved H.R. 1195 in March of 2007 by a voice vote. The legislation was subsequently amended and approved by voice vote in the Senate Committee on Environment and Public Works in June of 2007. That is the committee I chair, and my ranking member, Senator INHOFE, and I have worked very closely on this and other infrastructure matters.

My remarks today are on the Technical Corrections Act of 2008, which has been filed as an amendment in the nature of a complete substitute to H.R. 1195. This amendment mirrors the earlier technical corrections legislation approved by the Senate and House committees but has been updated for the fiscal year, and it addresses additional issues which have been discovered since H.R. 1195 was first approved by the House and considered by our committee.